



A deadline is the difference between a dream and a goal.

OVERVIEW OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

- The primary “mission” responsibilities of the Department are:
 - uniformly appraising the market value of all taxable Real (2.2 million accounts) and Personal Property (126,000 taxable accounts) in the State;
 - certifying property values and assessable base to County and municipal governments;
 - administering property tax relief programs to homeowners and renters, tax credit programs for eligible businesses, and statutory property tax exemptions;
 - administering business entity formation laws and collecting related statutory fees; and
 - providing significant amounts of information to the business and general public via modern technology.
- The total operating budget of the Department is \$133.4 million in Fiscal year 2014, and \$80.2 million of that total is for funding for the different tax credit programs.



- The department has a total of 591 FTE positions in Fiscal 2014. These positions are allocated as follows:

Administration	28 FTEs
(includes Franchise Tax (3), Utility Valuation (4), and Homestead (10))	
Real Property Assessment	406 FTEs
Charter Division	65 FTEs
Personal Property Assessment	40 FTEs
Homeowners'/Renters' Credit Programs	36 FTEs
Information Technology	16 FTEs

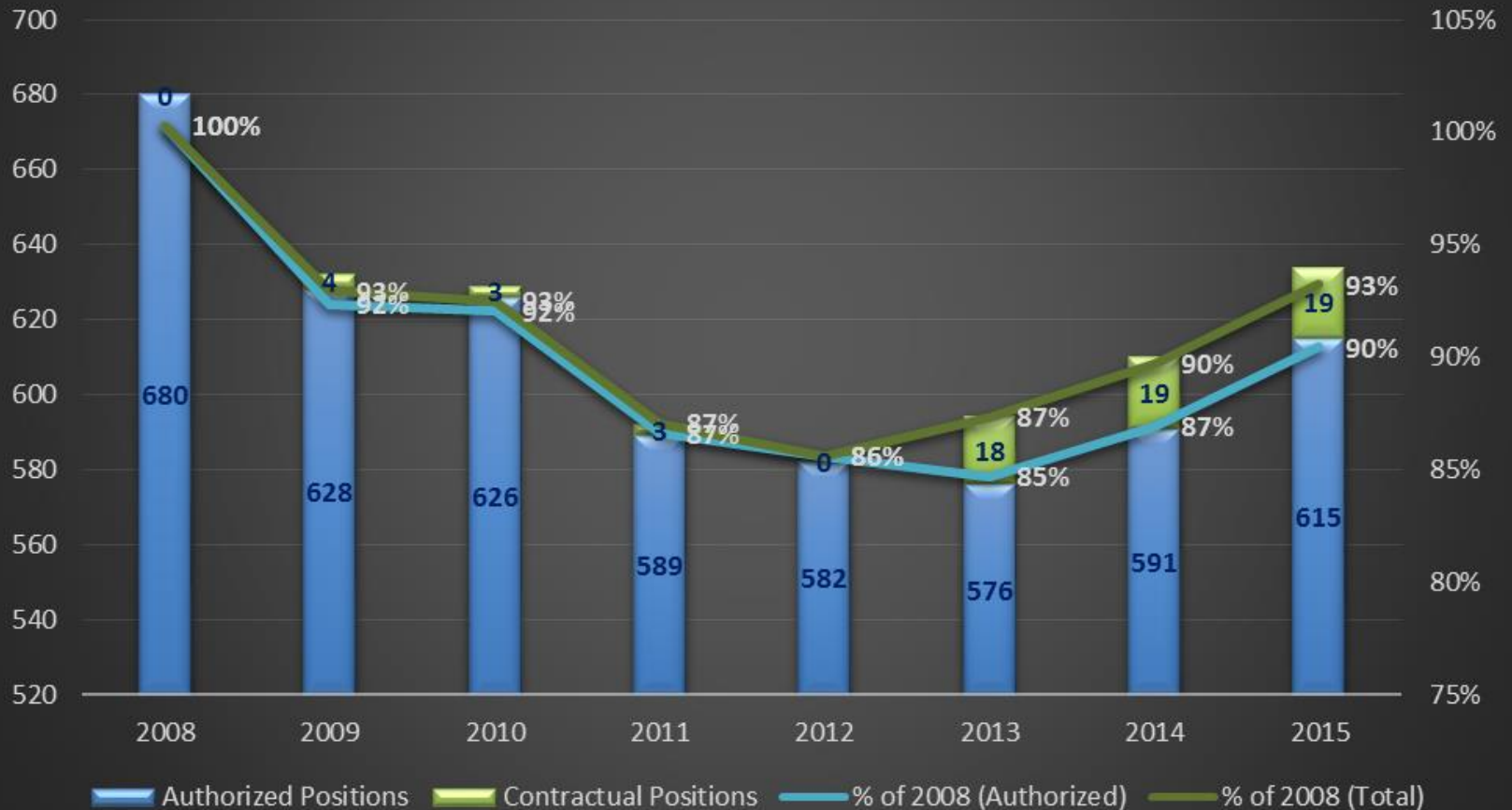


- The Department collects significant amounts of statutory fees including: \$78.1 million in Annual Report filing fees; \$123.5 million in Franchise Gross Receipts Tax; \$2.2 million in Recordation Taxes; \$5.3 million in Transfer Taxes; \$9.9 million for Recording Fees; and \$5.3 million in expedited fees.
- The Department's website received 183,909,547 "hits" or pages viewed in Calendar Year 2013 for all its combined programs.

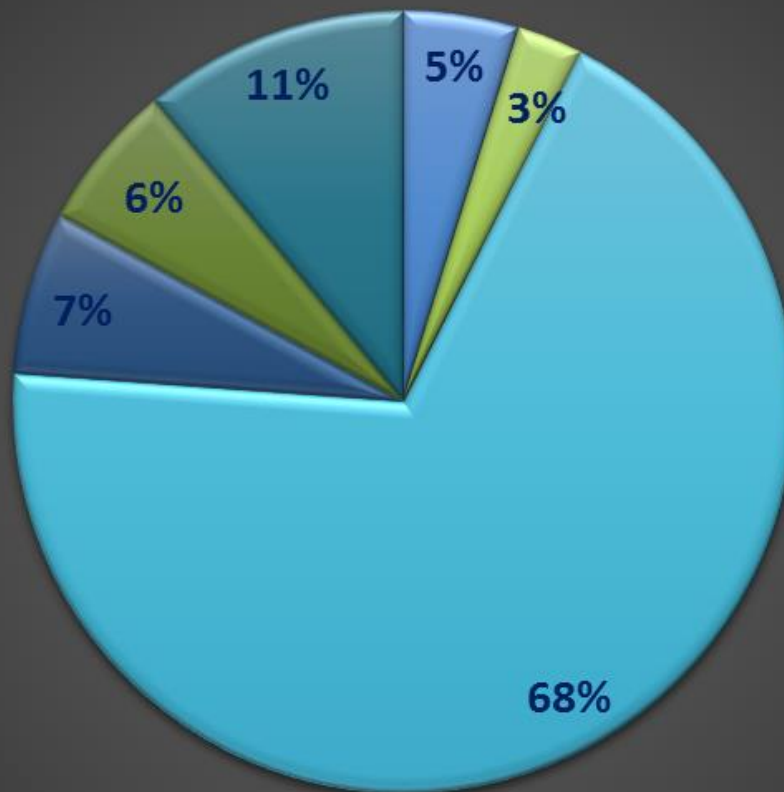


SDAT

Full-Time Equivalent Positions FY08 - FY15



SDAT FY 2014 Positions by Program/Unit



Office of the Director

Office of Information Technology

Real Property Valuation

Business Property Valuation

Property Tax Credit Programs

Charter Unit

Service

Explanation of Service

Charter	The Taxpayer Services' Corporate Charter/Charter Legal Review unit is custodian of documents relating to the organization and ownership of many types of business entities that are required to file documents with the State.
Homeowners'	Homeowners' and Renters' Property Tax Credit Programs provide more than \$47 million in State-funded property tax credits to homeowners and renters who qualify based on an income test.
Renters'	The Maryland General Assembly created the Renters' Tax Credit Program based on the consideration that renters indirectly pay property taxes in their monthly rent, and therefore, should receive a tax credit if they qualify based on the gross household income.
UCC	The Department continues to provide web access to the document images of UCC Form 1 filings and Corporate Charter filings. This on line service helps to free up DAT staff who were previously assigned to assist "walk in" customers and service company personnel who came in to the office for this information.
Franchise Tax	The Division administers franchise taxes applicable to the net income of finance companies and savings and loan associations and to the gross receipts of public service corporations.
Personal Property	Taxpayer Services oversees the annual reassessment of operating property of railroads and public utilities and personal property of businesses. Property tax reports are filed with, and reviewed by, the Division annually. Thereafter, the values are certified to the subdivisions so that they may issue tax bills.
Homestead	The Homestead Property Tax Credit was established to help homeowners deal with large assessment increases on their principal residence. Every county and municipality in Maryland is required to limit taxable assessment increases to 10% or less each year via the Homestead Credit program.
Utility Valuation	The utility and railroad valuation section of the Department assessed the operating properties of utilities and railroads for 345 business entities in fiscal year 2011. The utility section must allocate or apportion the Maryland base of the operating unit since many of these companies operate on an interstate basis.



DEPARTMENT OF ASSESSMENTS & TAXATION

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[:: Home](#) [:: About SDAT](#) [:: Businesses](#) [:: Real Property](#) [:: Tax & Assessments](#) [:: Forms & Applications](#) [:: SDAT/Stats](#) [:: Services](#)

::SDAT Stats

Annual Reports of the Department: Annual report of the Department providing an overview of important actions taken by the Department over the prior year and various statistical reports. [In portable document format - pdf](#)

- [Sixty-Eighth Report of the State Department of Assessments and Taxation \(January 2012\)](#)
- [Sixty-Seventh Report of the State Department of Assessments and Taxation \(January 2011\)](#)
- [Sixty-Sixth Report of the State Department of Assessments and Taxation \(January 2010\)](#)
- [Sixty-Fifth Report of the State Department of Assessments and Taxation \(January 2009\)](#)

Assessment Appeals: Data on the number of reassessment appeals made to the county supervisors of assessments. Produced annually in the spring. These tables are from the Annual Reports of the Department. [\(pdf\)](#)

[Appeals filed since Fiscal Year 2003](#)

Assessable Base Estimates: The assessable base for the current and two following years is estimated each November and updated in March. These tables show the assessable value of various types of property by county. The property types broken out are: real property, new construction, utility real and personal property, railroad real and personal property, and other business personal property.

Assessment Ratio Surveys: Annual report comparing the values determined by the Department with actual sale prices. This report includes narrative as well as several tables of data. [\(pdf\)](#)

- [2012 Assessment Ratio Survey Report](#)
- [2011 Assessment Ratio Survey Report](#)
- [2010 Assessment Ratio Survey Report](#)
- [2009 Assessment Ratio Survey Report](#)

Number of Accounts AIMS 1: These tables show the number of real property accounts in each county, broken down by land use code and whether the land is vacant or has buildings (is improved). The land use codes are: agricultural, country club, marsh, residential, condominiums, residential/commercial, commercial, industrial, commercial condominiums, apartments, commercial/residential, and townhouses. (Note: Not all counties use all codes.) These tables also show the number of exempt accounts. These tables are also known as an AIMS 1 report and are produced annually in July. [\(pdf\)](#)



Tax break errors cost Baltimore millions, Sun investigation finds

Two buildings were underbilled by a combined \$1 million



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Historic Tax Credit Calculation

June 20, 2001

Edward J. Gallagher, Deputy Director
Department of Finance
Room 469, City Hall

We have recently discovered an error in the way the State Department of Assessments and Taxation (SDAT) calculates and certifies property assessments subject to the City's historic tax credit.

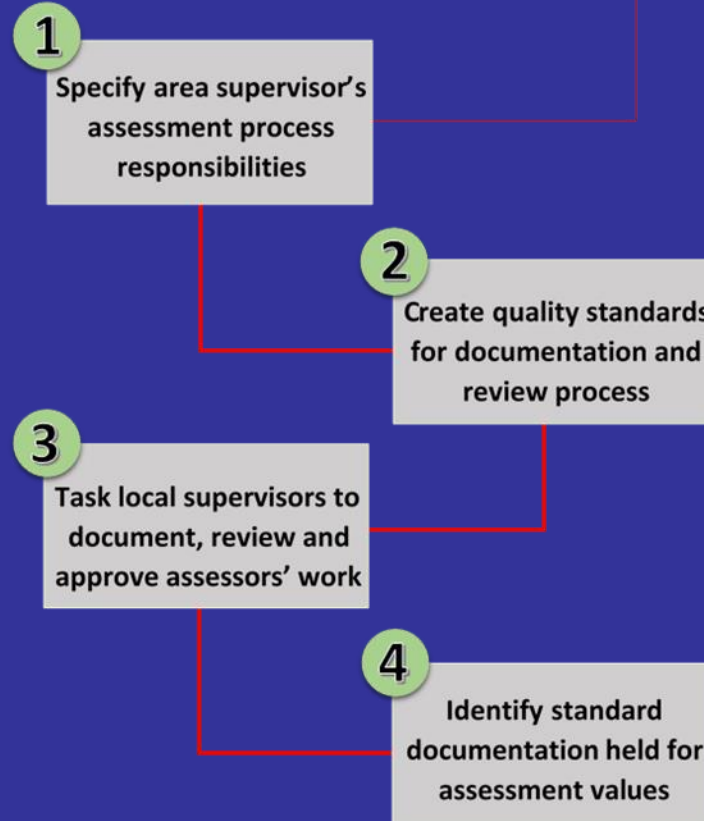
Background

The historic property tax credit is granted on real property tax increases resulting directly from eligible improvements. Section 10-8 of the Baltimore City Tax Article states that the credit granted shall equal the difference between:

1. The property tax, but for the tax credit, would be payable after the completion of the eligible improvements; and
2. The property tax that would be payable if the eligible improvements were not made.

In administering this program, it was not practical or even possible to determine in each of the 10-year credit term the portion of the assessment increase that was due to eligible improvements. Therefore, it was decided that SDAT would certify just once the portion of the fully phased in assessment increase if any that is due to the eligible improvements and thereby subject to the credit. This amount is to be used for the entire term of the credit. This approach was communicated to all key participants in Finance, CHAP and SDAT at several program implementation meetings. It is also clearly spelled out in the rules and regulations signed by the Finance Director on May 14, 1998 and filed with Legislative reference.

SDAT QUALITY ASSURANCE



OLA issued three recommendations for Finding 1 during the SDAT December 2013 Audit. The infographic illustrates the recommendations in four steps.



CURRENT LAW

“Real property is valued and assessed once every three years. This approach, the triennial assessment process, was part of major property tax reform established in 1979. Under this process, assessors from SDAT physically inspect each property every three years. No adjustments are made in the interim, except in the case of (1) a zoning change; (2) a substantial change in property use; (3) extensive improvements to the property; or (4) a prior erroneous assessment. The assessor determines the current “full market value” of the property and any increase in value is phased in over a three-year period. Any decrease, however, is recognized immediately for assessment purposes.”